General Information Letter: Illinois permits the use of photocopied forms.

November 9, 1998

Dear:

This is in response to your letter dated September 30, 1998, in which you request information on the forms Illinois will accept. The nature of your letter and the information you have provided require that we respond with a General Information Letter which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter you have stated the following:

The xxxxxxx xxxxxx xx xxxx Tax Form Department is in the process of publishing an article in its bi-monthly magazine informing members of the states that accept photocopies of forms or will only accept "Scannable" or "Original" forms. We are primarily interested in your state's Individual and Corporate forms, but will appreciate any information you can send.

Response

The Illinois Department Of Revenue will accept photocopies of official Illinois forms. The Illinois "Package X" of informational forms specifies on the contents page that the forms contained therein may be reproduced for filing purposes. As a practical matter it is requested that the paper used be the same weight and grade as that of the originals. Forms may be obtained by writing the Department, by calling 1-800-356-6302 or 1-217-785-3400, and by visiting the Illinois Department Of Revenue web site at <www.revenue.state.il.us>.

As stated above, this is a general information letter which does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Sincerely,

Kent R. Steinkamp
Staff Attorney -- Income Tax

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